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ABSTRACT

This publication presents performance flow charts and other accompanying forms that are elements of an economical computerized continuing inventory system. The system described here is intended to serve school systems as an adequate fixed asset system and to provide a computerized inventory model that offers support for costs of future educational program designs and contributes to budget preparation by school systems. The inventory design consists of two subsystems, one for fixed assets and one for materials and supplies. The sample forms presented are applicable to both of these subsystems and include inventory reports, buglary/vandalism/loss reports, maintenance of inventory records, new acquisition/file update records, equipment checkout forms, forms for permanent transfer or disposal of fixed assets or supplies, and forms for making miscellaneous record changes. In addition, group and item classifications are explained along with a plan for numbering inventory items, and an explanation of how to develop a catalog of item labels with identifying numbers is provided. A sample computer printout is also included. (Author/JG)

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BUILD YOUR OWN INVENTORY SYSTEM
ANNUAL COST: $100.00 (APPROXIMATE)
Fixed Assets, Materials and Supplies

The Practical Elements for a Computerized, Continuing Inventory System in Schools and Use in Determining a Measure for Instructional Cost

Compiled by:
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EA 007 829

EDUCATION SERVICE CENTER, REGION XIII

December 19, 1975

Dr. Arnold Payne
Gonzales ISD
P. O. Box 15?
Gonzales, Texas 78629

Dear Dr. Payne:

In reviewing the invoices we have billed you, I find the following:

- During the last 12 months, December 1974 through December 1975, Gonzales has been billed $146.30 for fixed asset processing.*
- Keypunch charges equaled $32.00 during this period.

As we suspected, the system is quite economical to maintain. I did not go back to 1973 to see the cost of creating the file - the records are in storage at the warehouse - but memory tells me the creating keypunching cost was around $400 and creation processing around $100.

I hope these figures serve your purposes. Please call me if more data is needed.

Sincerely,

Jim Johnson
Director, Fiscal Affairs
and Data Processing

JJ:gf

* Our computer print-out requirements for the 1975 year were above normal.

6504 TRACOR LANE AUSTIN, TEXAS 78721 TELEPHONE: 512 926-8080

Foreword

The following directions and forms are taken from the results of several months work in a cooperative venture by the Gonzales Independent School District, and the Education Service Center, Region XIII, Texas to develop a fixed asset system. The expertise of Region XIII staff in fixed asset accounting and computer usage integrated itself with the practicality found in a school operation as the efforts of personnel from the two staffs were coordinated to achieve the following major goals:

1. To provide the Education Service Center, Region XIII, personnel with practical experience in developing a generalized computer based system.

2. To provide the Gonzales Independent School District with an adequate computer based fixed asset system, and that which could be used by other school systems.

3. To provide educational research with a computerized inventory model which offers support for future educational program design costs and contributes to budget preparation by a school system.

Dr. Arnold Payne
Coordinator of Region/District Endeavor

Region and School Officials

Mr. Fred A. Havel, Jr., Superintendent, Gonzales Independent School District, Texas

Mr. Jim Johnson, Director for Fiscal Affairs and Data Processing, Region XIII, Texas

Mr. Steve Colley, Project Leader, Region XIII, Texas

School Staff, Gonzales Independent School District, Texas

Reference

(R-1) Financial Accounting Manual, Bulletin 679, T.E.A., Texas

(R-2) Fixed Asset Manual, Gonzales Independent School District, Texas

I.

Inventory

A. Variable Accommodation System

For the convenience of individuals, departments, and/or records kept on particular items in the school system, an inventory for materials and supplies can be easily included and yet kept apart from the fixed asset inventory. This is done by simply assigning a fund code number which is not found with the fixed asset system inventory. All other data found in the fixed asset system are applicable to the variable accommodation system inventory.

However, whereas fixed assets are made accountable to the current inventory records, the variable accommodations are only accountable to administrative regulations. For example: the administration of a school system may desire to maintain a stock of paper on or above a minimum level throughout the school year. The school system through a Variable Accommodation System has the initial cost in purchase of paper and through periodic checks will be able to anticipate both needs and expenditures. Furthermore, the areas where the greatest demand exists will be evident through the inventory system.

II.

Inventory

A. The Fixed Asset System

What is a Fixed Asset?

Theory

A tangible fixed asset can generally be defined as an item of material value which will provide benefits for a period of time greater than one accounting period. Fixed assets include land, buildings, equipment, tools, furniture and construction-in-process. The accounting period for the Gonzales system is one year.

Texas Education Agency

The Texas Education Agency has defined a fixed asset or capital outlay items as follows:

> Equipment costing $100 or more per unit and having a useful life expectancy of more than two years is considered to be capital outlay and costs will be entered and controlled in the General Fixed Asset group of accounts. (TEA-BUL-679, 1971; REQ-103)

It should be noted that the requirements of Bulletin 679 are minimum; a school district may, if it wishes, apply a stricter definition of a fixed asset.

Gonzales

The Gonzales Independent School District has made a statement of policy which defines those items to be included in its original fixed asset inventory. Its policy is both theoretically sound and complies with the standards set forth by TEA. The criteria as to what is to be included in the Gonzales fixed asset system are:

(1) All items with a unit cost of $10 or greater and a useful life of more than 2 years, and all items which appear in the catalog system.

(2) Books and instructional materials which are not catalogued and controlled by a central place (such as a library or media center) are not to be included.

(3) Where a need was felt to affix increased accountability to certain items, those items would be included in the system.

Now that the file has been built for the fixed asset system, only those items purchased from the 6600 accounts will be added to the fixed asset file as the on-going portion of the system.

Elements of a Good Fixed Asset System

A good fixed asset system should provide up-to-date accounting information concerning the fixed asset and provide a means of identifying and assigning responsibility for the custody of the fixed asset.

Among the benefits of a good fixed asset system are:

(1) An adequate set of records which summarize the financial transactions in an orderly fashion

(2) An ability to quickly respond to inquiries by several outside parties such as governmental agencies and concerned taxpayers

(3) Aid in compiling the school budget

(4) Aid in the estimation of insurance needs

Additionally, a computerized fixed asset system will provide increased confidence on the part of taxpayers that their taxes are being kept track of and an easier method of taking and reconciling the annual inventory of fixed assets within the school system.

Another important element of the fixed asset system is the provision for physical control of the items. Because fixed assets are of the nature that they have a higher value, it is especially important that the physical and internal controls over these items be more rigorous than that over items which are considered supplies. There are two types of control over fixed assets which are generally accepted and are being used in the Gonzales system:

Group Control --

Within the general theory of internal control there is the provision that items which exist in numbers greater than one (1) within a given inventory area (e.g. room in a school) and exhibit the property that they are more or less indistinguishable from one another should be placed under group control.

The Gonzales criterion for group control is that it applies to items not described under unit control, which do not have a serial number and include, but are not limited to, desks, tables, chairs, filing cabinets, etc. Where more than one of these items is in a room or area, their group description is to be used and the total quantity of the like items is to be used. To be combined as a group entry, the items must not have a serial number and must be similar in appearance, type of construction, and dimension. Single units of items not having a serial

number will still be considered under group control and will show a quantity of one (example - one teacher desk in a given classroom).

Unit Control

Unit control generally applies to those items which, because of value, need additional safekeeping measures and should be accounted for on individual basis rather than a group basis.

The Gonzales system provides that all equipment items which have a serial number will be entered individually on data sheets under unit control. Such items will always show a quantity of one and will include, but are not limited to, machinery, vehicles, audio-visual equipment, office machines, etc. These are items, because of their nature, that the district wishes to account for individually. These items will have district identifying property tags attached to them.

The property tags to be used under unit control are metal and are to be physically attached to the piece of equipment. The tags are controlled and assigned by each inventory area when the new acquisition is received. If there is a question as to whether group or unit control (and the use of a tag) is to be used, the Central Office should be contacted.

The tags are to be attached according to the directions provided with the tag kit. The positioning of the tag should be administration policy and should be in such a position that they do not inhibit the proper operation of the item, and are not subjected to excessive wear or weather.

II.

Because of the expense of the metal property tags, blocks of numbers have been assigned to each campus on a pro rata basis according to the number of unit control items observed during the initial inventory. The individual inventory areas are to use the tags assigned to them, with their associated item numbers, and should contact the Central Office when new tags are needed. When a new group of tags is needed, the Central Office will purchase them and allocate the new tags by blocks to each inventory area. The blocks of tag numbers and their associated tag numbers to be used at Gonzales for the first 2000 tags are:

Inventory Area	Tag Block
North Avenue	1- 269
East Avenue	270- 520
High School	521-1275
Junior High	1276-1494
Warm Springs	1495-1516
Elks Hospital	1517-1531
Superintendent's Office	1532-1592
Tax Office	1593-1598
Custodial Services	
Maintenance Services	1599-1648
Transportation	1649-1719
Vocational School	1720-1903
High School Cafe	1904-1933
Junior High Cafe	1934-1944
North Avenue Cafe	1945-1974
East Avenue Cafe	1975-2000

The next group of tags to be purchased, assuming that 2000 are needed, would be serially numbered from 2001 to 4000.

B. Responsibilities

1. Campus Responsibilities

   a. Initial receipt of items
   b. Labeling of items
   c. Submission of complete receipt information to Business Office
   d. Initiate transfer/disposal/loss reporting procedure
   e. Maintenance of adequate internal control over assets
   f. Proper and timely completion of necessary reporting documents and submission to Central Office
   g. Taking periodic inventory of capital outlay items

2. Central Administration Responsibilities

   a. Continued emphasis on the importance of maintaining an accurate system
   b. Review and action on inventory report findings, transfer and disposal requests, and burglary/vandalism/loss reports
   c. Supervision of the taking of a physical inventory at least annually
   d. Coordination of the activities of the campuses and the Business Office to ensure operation of a smooth on-going system
   e. Overall responsibility for accuracy and completeness of the system

3. Business Office Responsibilities

   a. Responsible for all input to the computer
   b. Assure timely and correct addition(s) to the file of all new acquisitions
   c. Prepare all necessary corrections to the system
   d. Accomplish in a timely fashion any changes that are authorized by central administration
   e. Responsible for producing the needed and requested computer reports

4. Education Service Center Responsibilities

   a. To aid the school system in the implementation of the fixed asset accounting system
   b. To keypunch from the submitted maintenance form, the information needed to update the fixed asset file
   c. To actually update the fixed asset computer file
   d. To supply to the school district computer print-outs which are necessary for the proper and timely implementation of the fixed asset system.

II.

C. Catalog Index *

01XXX	Furniture and Gen. Equip.	08XXX	Custodial Equipment
02XXX	Office Equipment	09XXX	Cafeteria Equipment
03XXX	Audio-Visual Equipment	12XXX	Transportation Equipment
04XXX	Voc.-Tech. & Indus. Arts	13XXX	Athletic Equipment
05XXX	Home Econ. Training	14XXX	Musical Equipment
06XXX	Science Lab Equipment	15XXX	Maintenance and Warehouse
07XXX	General Instruction Equip.	20XXX	Land and Buildings

* **Each school should without difficulty be able to determine its own catalog index.**

Another item of a good fixed asset system is a catalog system which will identify the different articles in the system by the type of furniture or equipment which it represents. The catalog system must be both specific enough to clearly distinguish different classes of fixed assets and general enough so that the catalog system is not cluttered with different classes of items.

The catalog system used by Gonzales is quite extensive and adequately covers almost any fixed asset. In the formulation of the Gonzales catalog system, in all cases, the items are listed alphabetically within each general class section in order to facilitate the search for a particular catalog item. Also, in most cases, the items are in numerical sequence.

If it appears that there is a fixed asset in the inventory which is not adequately described by the existing system, the catalog system can be updated. This can be easily done by placing the item in the proper alphabetical position in the catalog and then assigning to that item a catalog number which was not previously in use.

(R-2)

D. Furniture and General Equipment

Chairs

01102 Bean Bag
01105 Executive, swivel
01110 Fiberglas
01115 Folding
01120 Patio
01122 Plastic
01125 Secretary, swivel
01127 Side Chair
01130 Student, 11 in. thru 18 in.
01133 Teacher's
01135 Wooden, with arms
01140 Wooden, without arms
01145 Lounge
01150 With Casters

Stools

01205 Fiberglas
01210 Wood
01215 Metal
01220 Step

Sofas

01302 Couch
01305 Sectional
01310 Sofa, 2 place
01315 Sofa, 3 place

Tables

01403 Art
_____ Bakers (See Cafe.)
01405 Cafeteria
01407 Conference
01409 Coffee
01412 Dining & chairs
01415 Drafting
01418 End
01421 Lab
01424 Library
01427 Picnic
01428 Projection
01429 Reading
01430 Rolling
01433 Sewing machine
01436 Shop
01443 Typing
01447 Wooden
01448 Work

Desks

01452 Adjustable
01455 Art
01457 Check-out
01462 Executive
01463 File Desk
01465 Secretary
01471 Student, 21 in.-29 in.
01472 Student, double
01474 Tablet Arm (Chair-Desk)
01476 Teacher's
01477 Typing
01479 Wooden

Cabinets, Files, Shelves, Cases, Racks, Stands

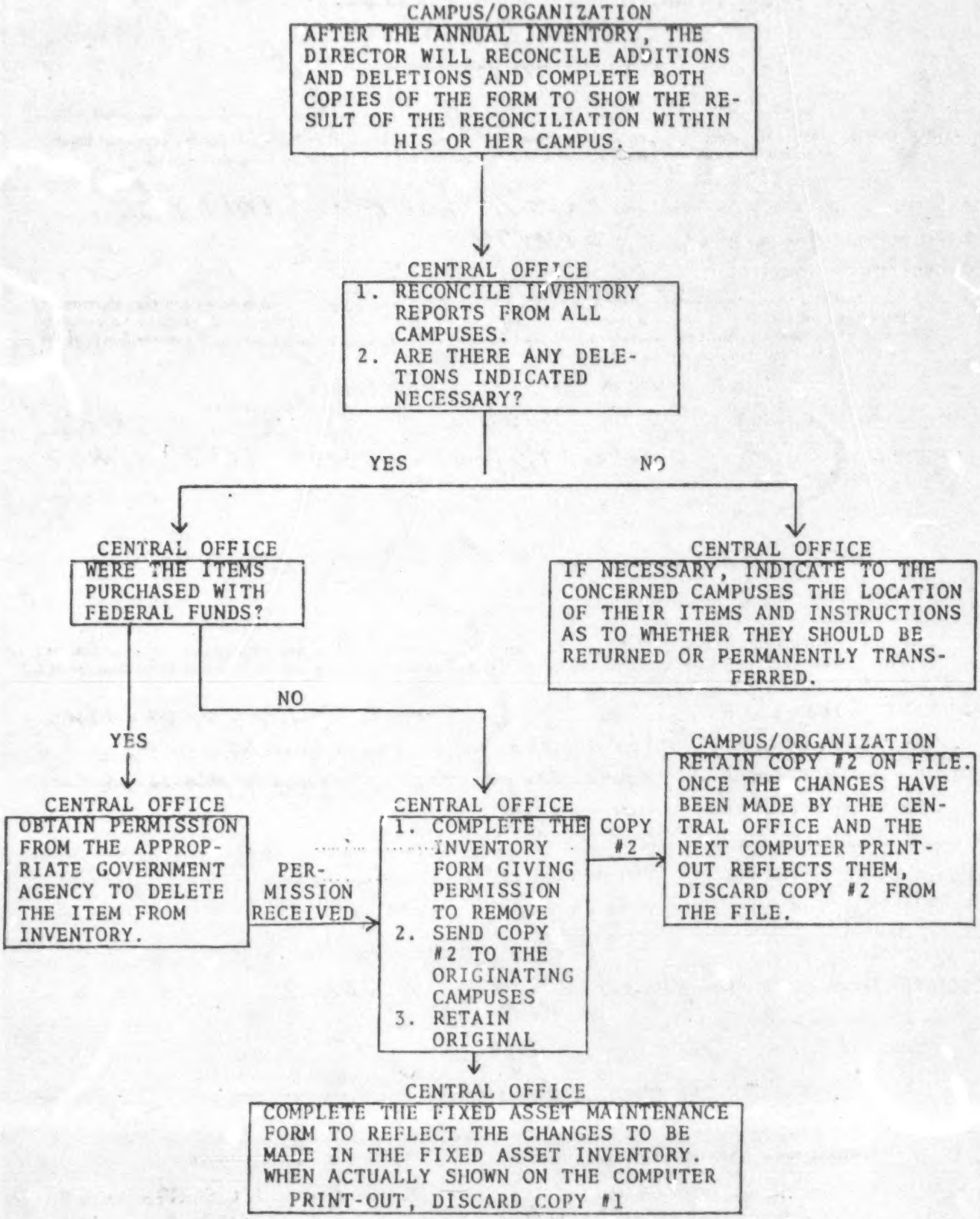
01503 Bookcase, metal
01506 Bookcase, Wood
01509 Cabinet, Apparatus
01511 Cabinet, Display
01512 Cabinet, Filing, Letter
01513 Cabinet, Filing, Legal
01514 Cabinet, Music
01515 Cabinet, Storage
01516 Card Index File
01517 Credenza
01518 Rack, Book
01521 Rack, Bicycle
01522 Rack, Coat
01524 Rack, Magazine
01525 Rack, Record
01527 Rack, Weight
01530 Shelving, Movable
01535 Stand, Atlas
01537 Stand, Conductors
01538 Stand, Chart
01540 Stand, Dictionary
01544 Stand, Newspaper
01545 Stand, photocopy
01548 Stand, Speakers
01550 Stand, Television
01551 Stand, Work

Trucks and Carts

01553 Book Truck
01554 Hand Truck
01556 Cart
01560 Dolly
_____ Welding cylinder (See Voc.)

III.
REPORT FORMS

A-1. Inventory Report Form


CAMPUS/ORGANIZATION
AFTER THE ANNUAL INVENTORY, THE DIRECTOR WILL RECONCILE ADDITIONS AND DELETIONS AND COMPLETE BOTH COPIES OF THE FORM TO SHOW THE RESULT OF THE RECONCILIATION WITHIN HIS OR HER CAMPUS.
CENTRAL OFFICE
1. RECONCILE INVENTORY REPORTS FROM ALL CAMPUSES.
2. ARE THERE ANY DELETIONS INDICATED NECESSARY?
YES
NO
CENTRAL OFFICE
WERE THE ITEMS PURCHASED WITH FEDERAL FUNDS?
CENTRAL OFFICE
IF NECESSARY, INDICATE TO THE CONCERNED CAMPUSES THE LOCATION OF THEIR ITEMS AND INSTRUCTIONS AS TO WHETHER THEY SHOULD BE RETURNED OR PERMANENTLY TRANSFERRED.
YES
NO
CENTRAL OFFICE
OBTAIN PERMISSION FROM THE APPROPRIATE GOVERNMENT AGENCY TO DELETE THE ITEM FROM INVENTORY.
PERMISSION RECEIVED
CENTRAL OFFICE
1. COMPLETE THE INVENTORY FORM GIVING PERMISSION TO REMOVE
2. SEND COPY #2 TO THE ORIGINATING CAMPUSES
3. RETAIN ORIGINAL
COPY #2
CAMPUS/ORGANIZATION
RETAIN COPY #2 ON FILE. ONCE THE CHANGES HAVE BEEN MADE BY THE CENTRAL OFFICE AND THE NEXT COMPUTER PRINT-OUT REFLECTS THEM, DISCARD COPY #2 FROM THE FILE.
CENTRAL OFFICE
COMPLETE THE FIXED ASSET MAINTENANCE FORM TO REFLECT THE CHANGES TO BE MADE IN THE FIXED ASSET INVENTORY. WHEN ACTUALLY SHOWN ON THE COMPUTER PRINT-OUT, DISCARD COPY #1

A-2. GONZALES INDEPENDENT SCHOOL DISTRICT
FIXED ASSET INVENTORY SYSTEM

INVENTORY REPORT FORM

INSTRUCTIONS: Identify the areas for which you are responsible, complete the certification block and list any assets not located when the inventory was taken. Turn this report in to the Superintendent by the prescribed time.

A. Inventory areas for which you are responsible: East Avenue Elem (101)

B. Date of computer inventory listing: 5/16/74

C. Certification of Inventory:

I certify that a complete inventory of the inventory areas for which I am responsible has been taken and that all items on the listings were physically observed except those items listed below. For the items listed below, I certify that a complete search of the premises has been made and that staff members have been questioned concerning the whereabouts of the item(s) and that the items cannot be found and are presumed lost.

MISSING ITEMS (IF NONE, ENTER NONE)

TAG NUMBER	FEDERAL FUNDS (V)	ASSET DESCRIPTION	LOCATION AREA	ASSET VALUE
0000000335	✓	Overhead Projector #2323R	101	144.00

CIRCUMSTANCES OF LOSS: Give all known facts concerning each loss such as who discovered the loss, when the item was last seen, what steps have been taken to locate the item, and what safeguards were in effect (reference the tag number).

Loss discovered by _____ while TAKING inventory - No evidence of theft, Thorough Search made; tag number 0000000335 considered lost, request permission to remove from inventory.

Signed by _____ Date _____

D. The following items are not assigned to my inventory area but were found in my area at the time the inventory was taken:

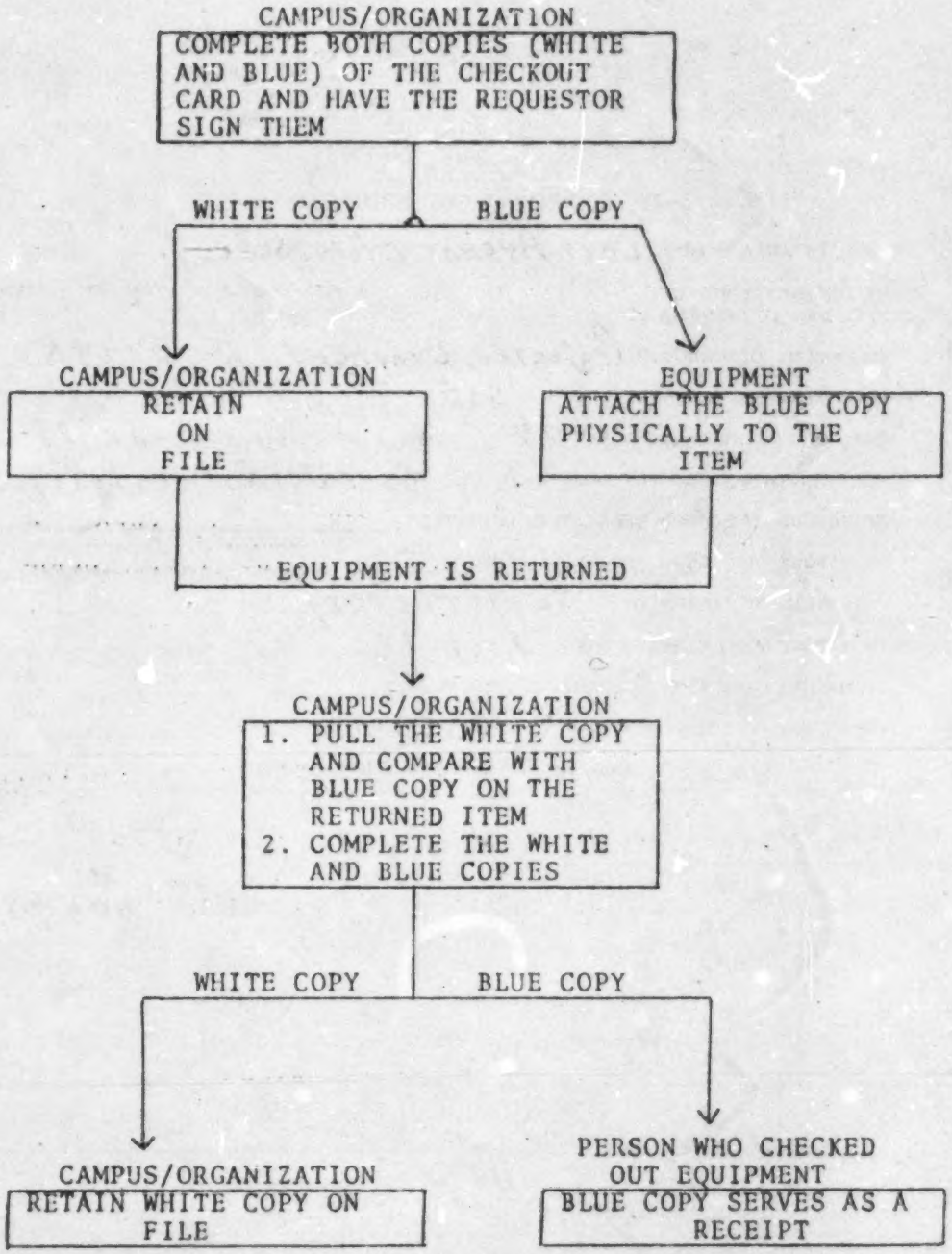
TAG NUMBER	ASSET DESCRIPTION
UNKNOWN	16 mm projector, serial # 40263

Report completed by _____ Date 5-17-74

REMOVAL FROM INVENTORY AUTHORIZATION	BUSINESS OFFICE USE
Authorization given by information Dr. Arnold Payne P.O. Box 157 Gonzales, Texas 78629	Loss entries made by _____ Date _____

III.

B-1 Equipment Checkout Card


CAMPUS/ORGANIZATION
COMPLETE BOTH COPIES (WHITE AND BLUE) OF THE CHECKOUT CARD AND HAVE THE REQUESTOR SIGN THEM
WHITE COPY
BLUE COPY
CAMPUS/ORGANIZATION
RETAIN ON FILE
EQUIPMENT
ATTACH THE BLUE COPY PHYSICALLY TO THE ITEM
EQUIPMENT IS RETURNED
CAMPUS/ORGANIZATION
1. PULL THE WHITE COPY AND COMPARE WITH BLUE COPY ON THE RETURNED ITEM
2. COMPLETE THE WHITE AND BLUE COPIES
WHITE COPY
BLUE COPY
CAMPUS/ORGANIZATION
RETAIN WHITE COPY ON FILE
PERSON WHO CHECKED OUT EQUIPMENT
BLUE COPY SERVES AS A RECEIPT

III.

B-2. EQUIPMENT CHECKOUT CARD

NAME OF AREA/CAMPUS East Avenue Elem. School

BEFORE ANY EQUIPMENT MAY LEAVE THE AREA THIS CARD MUST BE COMPLETED WITH APPROPRIATE SIGNATURES

EQUIPMENT DESCRIPTION Projector, Overhead #F2323R

EQUIPMENT TAG NUMBER 335

DATE OF CHECKOUT 5-16-74 DATE TO BE RETURNED 5-20-74

LOCATION OF EQUIPMENT DURING CHECKOUT Gonzales City Library

SIGNATURE OF PERSON REQUESTING EQUIPMENT _____

SIGNATURE OF PERSON APPROVING REQUEST _____

CONDITION OF EQUIPMENT Satisfactory

DATE EQUIPMENT IS RETURNED 5-19-74

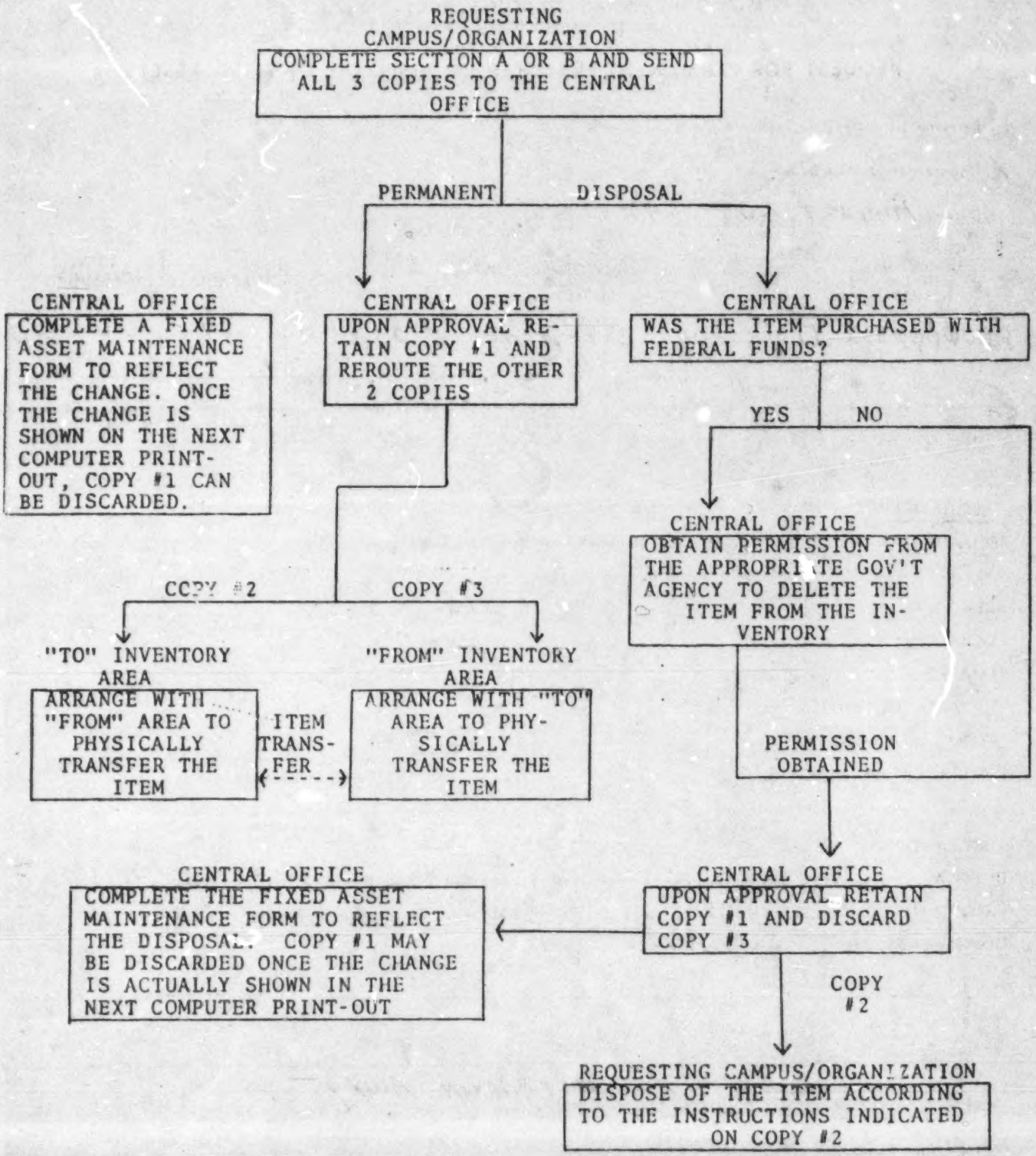
SIGNATURE OF PERSON CHECKING IN EQUIPMENT _____

CONDITION OF EQUIPMENT Satisfactory

Gonzales Independent School District

Information
Dr. Arnold Payne
P.O. Box 157
Gonzales, Texas 78629

C-1. Request for Permanent Transfer or Disposal of Fixed Assets


REQUESTING CAMPUS/ORGANIZATION
COMPLETE SECTION A OR B AND SEND ALL 3 COPIES TO THE CENTRAL OFFICE
PERMANENT
DISPOSAL
CENTRAL OFFICE
COMPLETE A FIXED ASSET MAINTENANCE FORM TO REFLECT THE CHANGE. ONCE THE CHANGE IS SHOWN ON THE NEXT COMPUTER PRINT-OUT, COPY #1 CAN BE DISCARDED.
CENTRAL OFFICE
UPON APPROVAL RETAIN COPY #1 AND REROUTE THE OTHER 2 COPIES
COPY #2
COPY #3
"TO" INVENTORY AREA
ARRANGE WITH "FROM" AREA TO PHYSICALLY TRANSFER THE ITEM
ITEM TRANSFER
"FROM" INVENTORY AREA
ARRANGE WITH "TO" AREA TO PHYSICALLY TRANSFER THE ITEM
CENTRAL OFFICE
WAS THE ITEM PURCHASED WITH FEDERAL FUNDS?
YES
NO
CENTRAL OFFICE
OBTAIN PERMISSION FROM THE APPROPRIATE GOV'T AGENCY TO DELETE THE ITEM FROM THE INVENTORY
PERMISSION OBTAINED
CENTRAL OFFICE
UPON APPROVAL RETAIN COPY #1 AND DISCARD COPY #3
CENTRAL OFFICE
COMPLETE THE FIXED ASSET MAINTENANCE FORM TO REFLECT THE DISPOSAL. COPY #1 MAY BE DISCARDED ONCE THE CHANGE IS ACTUALLY SHOWN IN THE NEXT COMPUTER PRINT-OUT
COPY #2
REQUESTING CAMPUS/ORGANIZATION
DISPOSE OF THE ITEM ACCORDING TO THE INSTRUCTIONS INDICATED ON COPY #2

III.

C-2. GONZALES INDEPENDENT SCHOOL DISTRICT
FIXED ASSET INVENTORY SYSTEM

REQUEST FOR PERMANENT TRANSFER OR DISPOSAL OF FIXED ASSETS

☐ Permanent Transfer (Use Section A Only)

☒ Disposal (Use Section B Only)

Date August 20 1974

EQUIPMENT ITEM NUMBER	EQUIPMENT DESCRIPTION AND SERIAL NUMBER	QUANTITY	TOTAL CARRYING VALUE
0000000335	Projector, Overhead #2323R	1	144.00

SECTION A

PERMANENT TRANSFER: It is requested that the equipment listed above be transferred

FROM TO

AREA AREA

ROOM ROOM

REMARKS

"TO" AREA SIGNATURE

"FROM" AREA SIGNATURE

CENTRAL OFFICE APPROVAL APPROVAL DATE

SECTION B

DISPOSAL: It is requested that the equipment listed above be disposed of from the East Avenue (101) inventory.

IMPORTANT: Were any of the items listed above bought with Federal funds: ☐ Yes ☐ No ☐ Unknown

DISPOSAL REASON Scrapped
(e.g., Sale, Trade-In, Scrapped, Used for Parts)

1. To be sold to Value to be received
2. To be traded-in on Value to be received
   Suggested Vendor
3. Scrap disposition suggestion To be thrown away
   Estimated scrap value -0-
4. Other Reasons

REMARKS The item was totally damaged during move

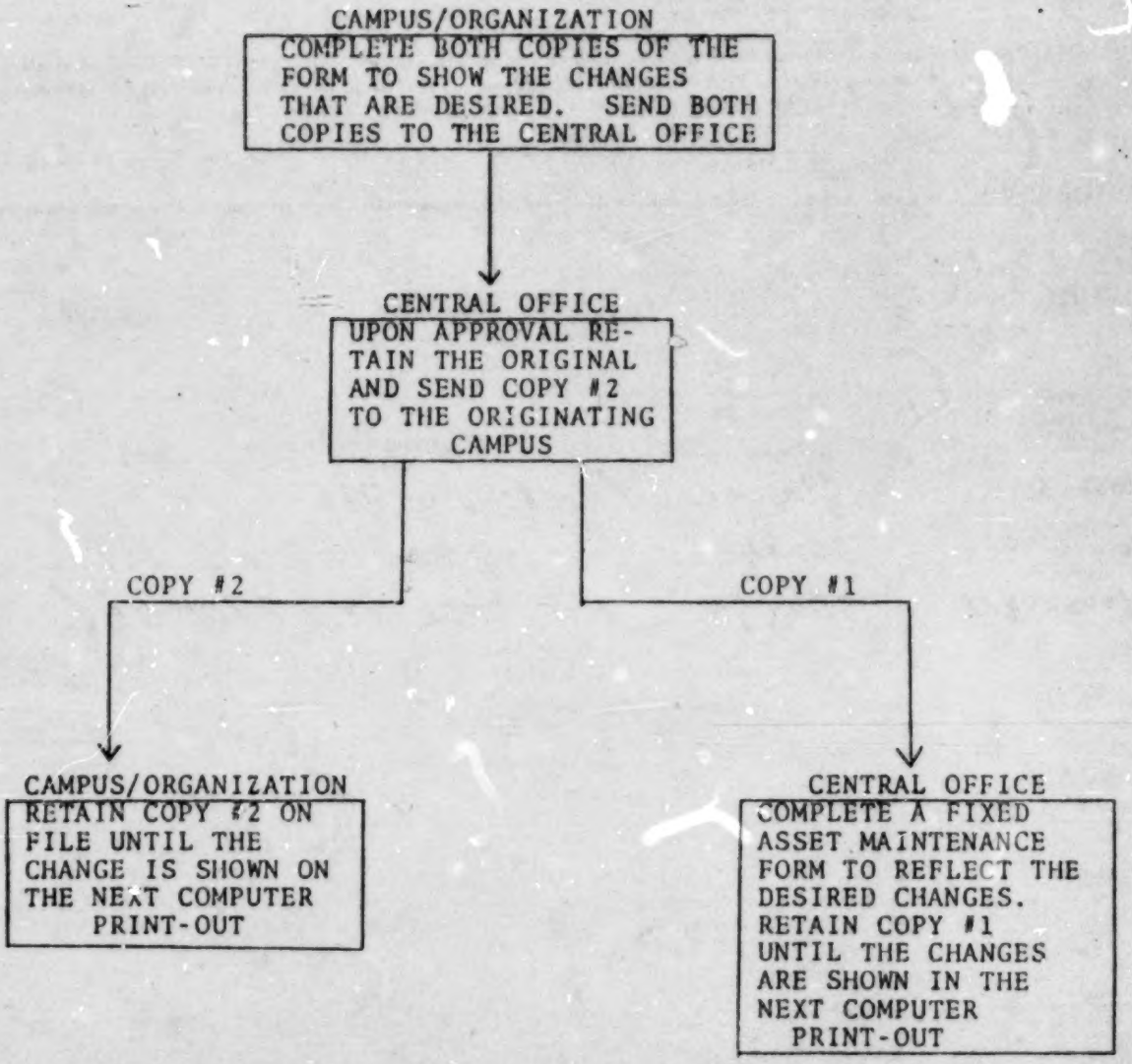
Requesting Signature

Central Office Approval Signature
Approval Da

Information
Dr. Arnold Payne
P.O. Box 157
Gonzales, Texas 78629

III.

D-1. Miscellaneous Change Form


CAMPUS/ORGANIZATION
COMPLETE BOTH COPIES OF THE FORM TO SHOW THE CHANGES THAT ARE DESIRED. SEND BOTH COPIES TO THE CENTRAL OFFICE
CENTRAL OFFICE
UPON APPROVAL RETAIN THE ORIGINAL AND SEND COPY #2 TO THE ORIGINATING CAMPUS
COPY #2
COPY #1
CAMPUS/ORGANIZATION
RETAIN COPY #2 ON FILE UNTIL THE CHANGE IS SHOWN ON THE NEXT COMPUTER PRINT-OUT
CENTRAL OFFICE
COMPLETE A FIXED ASSET MAINTENANCE FORM TO REFLECT THE DESIRED CHANGES. RETAIN COPY #1 UNTIL THE CHANGES ARE SHOWN IN THE NEXT COMPUTER PRINT-OUT

D-2. GONZALES INDEPENDENT SCHOOL DISTRICT
FIXED ASSET INVENTORY SYSTEM

MISCELLANEOUS CHANGE FORM

PURPOSE: The Miscellaneous Change Form is to be used to report the following changes in the condition of fixed assets: (1) A change in catalog number, (2) A change in description, (3) A change in room number, (4) Other messages concerning a given asset. It is not to be used to report a loss or a transfer of an asset.

INSTRUCTIONS: List item number of asset in column 1. Detail the requested change in column 2. Use the following change format:

CHANGE _____ TO _____
EXAMPLE: CHANGE Catalog Number TO 20102

(1) ITEM NUMBER	(2) DESCRIPTION OF CHANGE
H0000 50102	change fund to 216
H0000 60520	change catalog number to 20102
H0000 50521	change unit cost to $100.00

Changes Requested By _____

Date _____

Changes Authorized By _____

Date _____

BUSINESS OFFICE USE

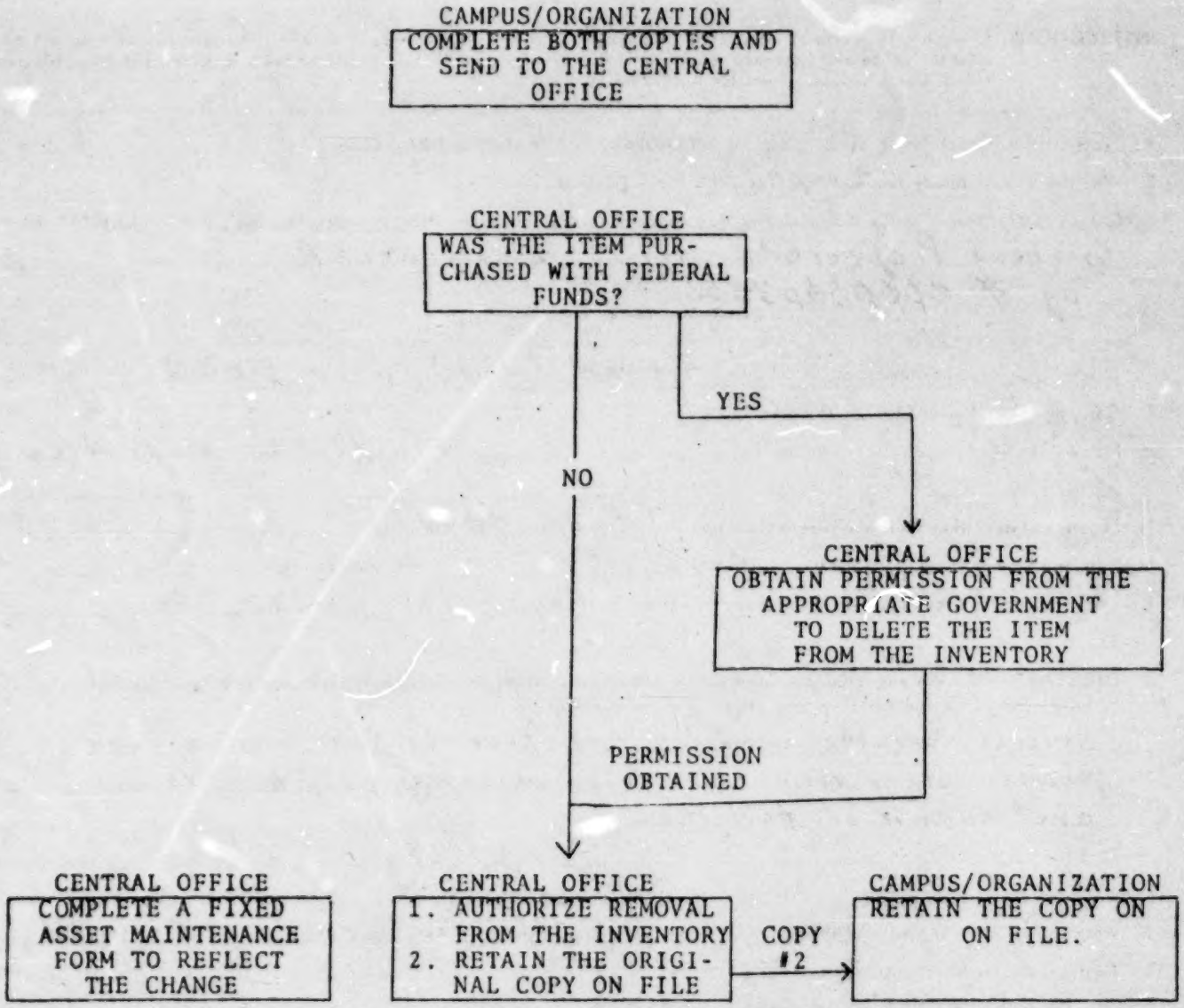
Changes Entered By _____

Date _____

Information
Dr. Arnold Payne
P.O. Box 157
Gonzales, Texas 78629

III.

E-1. Burglary/Vandalism/Loss Report


CAMPUS/ORGANIZATION
COMPLETE BOTH COPIES AND SEND TO THE CENTRAL OFFICE
CENTRAL OFFICE
WAS THE ITEM PURCHASED WITH FEDERAL FUNDS?
YES
NO
CENTRAL OFFICE
OBTAIN PERMISSION FROM THE APPROPRIATE GOVERNMENT TO DELETE THE ITEM FROM THE INVENTORY
PERMISSION OBTAINED
CENTRAL OFFICE
COMPLETE A FIXED ASSET MAINTENANCE FORM TO REFLECT THE CHANGE
CENTRAL OFFICE
1. AUTHORIZE REMOVAL FROM THE INVENTORY
2. RETAIN THE ORIGINAL COPY ON FILE
COPY #2
CAMPUS/ORGANIZATION
RETAIN THE COPY ON ON FILE.

III.

E-2. GONZALES INDEPENDENT SCHOOL DISTRICT

FIXED ASSET INVENTORY SYSTEM

BURGLARY / VANDALISM / LOSS REPORT

INSTRUCTIONS: Complete this form as completely as possible. It is the original record detailing the loss and as such will be used for police and insurance reporting. It is very important that all pertinent facts concerning the loss be detailed. Use a separate form for each item involved.

A. Type of Loss (Check One): [X] Burglary [ ] Vandalism [ ] Mysterious Disappearance

B. Was the item federally funded? [X] Yes [ ] No [ ] Unknown

C. Complete description of the item including tag number, description of the item and manufacturer's serial number if known:
Overhead Projector; serial number E2323R;
Tag # ØØØØØØØ335

D. To what area is the item assigned East Avenue (101), Room ØØØ8

E. Carrying value of asset $ 144.00

F. Name and title of person discovering the loss: _____, Teacher at East Avenue

G. Location of item when theft/damage/loss occurred Room ØØ8

H. Date and time of discovery of the loss May 15, 1974, 8:30 A.M.

I. Last date and time the item was observed and by whom: May 14, 1974, 4:30 PM

J. BURGLARY—Describe any physical evidence of the theft or anything out of the ordinary in the vicinity of the theft:
VANDALISM—Describe the type and extent of the damage done:
Several outside windows had been broken and opened. Several other items are also missing; burglary forms are submitted for them

K. Approximate date and time of the theft/damage probably after 8:00 PM, 5-14-74

L. To whom was the loss reported:

[X] Police: Attach a copy of the police report if possible

[X] Superintendent of schools

M. Describe the safeguards used to protect the item The door and windows of room 8 had definitely been closed and locked by before she left school on the 14th.

Report completed by: _____ Date _____

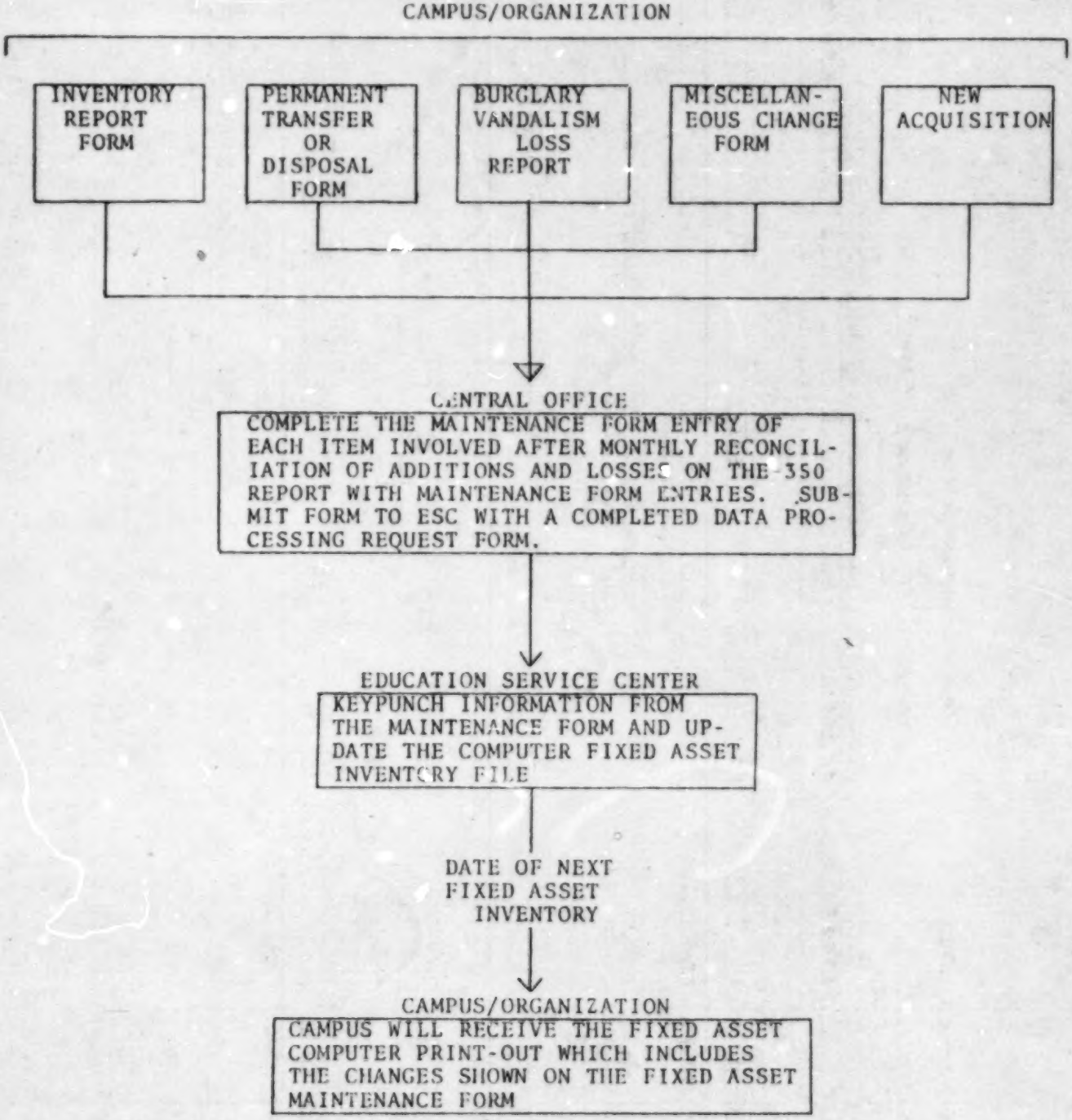
Report accepted by: _____ Date _____

REMOVAL FROM INVENTORY AUTHORIZATION	BUSINESS OFFICE USE
Authorization given by _____	Loss entries made by _____
Date _____	Date _____

Information
Dr. Arnold Payne
P.O. Box 157
Gonzales, Texas 78629

(R-2)

A-1. Fixed Asset Maintenance Form


CAMPUS/ORGANIZATION
INVENTORY REPORT FORM
PERMANENT TRANSFER OR DISPOSAL FORM
BURGLARY VANDALISM LOSS REPORT
MISCELLANEOUS CHANGE FORM
NEW ACQUISITION
CENTRAL OFFICE
COMPLETE THE MAINTENANCE FORM ENTRY OF EACH ITEM INVOLVED AFTER MONTHLY RECONCILIATION OF ADDITIONS AND LOSSES ON THE 350 REPORT WITH MAINTENANCE FORM ENTRIES. SUBMIT FORM TO ESC WITH A COMPLETED DATA PROCESSING REQUEST FORM.
EDUCATION SERVICE CENTER
KEYPUNCH INFORMATION FROM THE MAINTENANCE FORM AND UPDATE THE COMPUTER FIXED ASSET INVENTORY FILE
DATE OF NEXT FIXED ASSET INVENTORY
CAMPUS/ORGANIZATION
CAMPUS WILL RECEIVE THE FIXED ASSET COMPUTER PRINT-OUT WHICH INCLUDES THE CHANGES SHOWN ON THE FIXED ASSET MAINTENANCE FORM

SCHOOL DISTRICT GONZALES ESD
COUNTY DISTRICT NO

A-2. FIXED ASSET MAINTENANCE FORM

PREPARED BY
DATE 08-15-74

NEW ACQUISITION — EXAMPLES OF COMPLETED FORMS

ITEM A

CARD 1

ITEM NUMBER	CATALOG NUMBER	DESCRIPTION — SERIAL NUMBER	LOCATION CODE	FUND	NUMBER OF UNITS
H000052138	P3300	ROTO MARCO BATH	00114		1

CARD 2

ITEM NUMBER	PURCHASE ORDER NUMBER	CHECK/VOUCHER NUMBER	ACQUISITION DATE MO	DAY	YR	ACQ	STAT	EST LIFE	ROOM NUMBER	UNIT COST	COND	
H000052138	23452	531809	15	74		1			0461	210535		Z

BURGLARY - VANDALISM - LOSS

ITEM B

CARD 1

ITEM NUMBER	CATALOG NUMBER	DESCRIPTION — SERIAL NUMBER	LOCATION CODE	FUND	NUMBER OF UNITS

CARD 2

ITEM NUMBER	PURCHASE ORDER NUMBER	CHECK/VOUCHER NUMBER	ACQUISITION DATE MO	DAY	YR	ACQ	STAT	EST LIFE	ROOM NUMBER	UNIT COST	COND	
0000000395							2					Z

DISPOSAL

ITEM C

CARD 1

ITEM NUMBER	CATALOG NUMBER	DESCRIPTION — SERIAL NUMBER	LOCATION CODE	FUND	NUMBER OF UNITS

CARD 2

ITEM NUMBER	PURCHASE ORDER NUMBER	CHECK/VOUCHER NUMBER	ACQUISITION DATE MO	DAY	YR	ACQ	STAT	EST LIFE	ROOM NUMBER	UNIT COST	COND	
0000000335							4					Z

PERMANENT TRANSFER

ITEM D

CARD 1

ITEM NUMBER	CATALOG NUMBER	DESCRIPTION — SERIAL NUMBER	LOCATION CODE	FUND	NUMBER OF UNITS

CARD 2

ITEM NUMBER	PURCHASE ORDER NUMBER	CHECK/VOUCHER NUMBER	ACQUISITION DATE MO	DAY	YR	ACQ	STAT	EST LIFE	ROOM NUMBER	UNIT COST	COND	
0000000335									0831			Z

(R-2)

Information
Dr. Arnold Payne
P.O. Box 157
Gonzales, Texas 78629

IV.

B. New Acquisition/File Update

Fixed Asset Maintenance Form

The purpose of the Fixed Asset Maintenance Form is to update the computer file on fixed assets. The update may be the result of new acquisitions, errors discovered by an inventory review, or disposals or losses of fixed assets.

New Acquisition - The concerned campus must provide the appropriate item number or numbers and room number or numbers for each item or group of items to the central office by writing them on the Receiving Unit copy of the purchase order.* The central office will then complete the report.

1. New Acquisition Procedure

I. Campus/Organization Activities

A. Capital outlay item is received at campus/organization

B. Director* completes Receiving Unit copy of purchase order denoting following items on the P.O.:

1. Quantity received
2. Date received
3. Receipt signature

The above information has always been provided by the principal as it is needed information to process a bill for payment. In addition, the director* would supply the following information (needed for inclusion in the fixed asset system) on 6600 acquisitions:

4. Catalog number
5. Item number
6. Room number
7. Serial number of machine if applicable

C. Director* affixes property tag to a unit control item

D. Receiving copy of P.O.* is sent in school mail to the Business Office

II. Business Office Activities

A. Receives receiving report copy of P.O. from campus

B. Pulls accounting copy of P.O. and the associated invoice and processes bill for payment in normal fashion

C. If the transaction involves a 6600 account, the Business Office completes a fixed asset maintenance form to enter the capital outlay acquisition into the fixed asset system

D. Transaction documentation is then filed as usual

E. Monthly, upon receipt of the 350 report, the Business Office prepares a schedule resulting in a dollar total by fund of monthly increases in the 6600 accounts. (For funds not on computer, monthly increases in manually kept 6600 records would be determined similarly.)

F. At end of month, a dollar total of fixed asset acquisition entered on the maintenance form would be obtained.

G. If the totals of item E and F agree, the maintenance sheets are sent to the Service Center for processing.

H. If the totals of items E and F don't agree, the Business Office must resolve the difference(s) and then forward the maintenance forms to ESC for processing.

*Where the inventory director is the campus principal, the data required is entered on a fixed asset maintenance form. This form is submitted along with his six weeks report to the superintendent.

Stamp for Invoices

Fixed Assets

1. Item No _____
2. Catalogue No. _____
3. Serial No. _____
4. Date Received _____
5. Quantity Received _____
6. Room No. _____
7. Signature _____
8. Check _____

2. File Update - Only the item number and the updated or changed entry must be completed. All other blocks can remain blank.

Example 1: An incorrect serial number was entered in the description block during the first inventory. We now wish to correct or update our fixed asset file to show the correct serial number. Since this is an update and only Card 1 is involved, and because the description block is on this card, we complete the Card 1 item number and complete the entire description block with the new serial number. The update is complete and it is not necessary to complete Card 2.

Example 2: An item which was purchased with consolidated application funds was stolen. First permission must be obtained from TEA to delete the item from the inventory and a Burglary/Vandalism/Loss Report will be filed. Upon approval from TEA, the item number will be completed on Card 2 and the status code will be 2. This will complete the form to show the theft.

B-1. Maintenance Form Completion

School District - Gonzales I.S.D.

County District No. - 089901

Prepared By - Name of the person in the central office who prepares the form.

Date - The date on which the form was completed.

B-2. Maintenance Form Completion (continued)

CARD 1

Item Number (1-10) - This is a unique identifying code which designates either a single item or group of items. The number is to be supplied to the central office and controlled by each inventory area. The item number must always appear on the card.

Catalog Number (11-20) - This is a number code which categorizes items by their function, description and/or use. The catalog numbers are to be found in the catalog system and are to be entered by the central office. In the event that an item cannot be adequately described by the existing catalog structure, the item can be given a catalog number not in use.

Description-Serial Number (21-7Ø) - This is a written description of the item involved which will most easily identify the item. If unit control is desired, the serial number should be entered in this space also, preferably to the right side of the block. Also, helpful information might include the manufactures name and the model number. Abbreviations are often helpful.

Location Code (71-73) - This is a code which refers to the campus and/or organizational unit to which the item is assigned.

Gonzales High School	ØØ1
Gonzales Jr. High School	Ø42
North Ave. Elem. School	1Ø3
East Ave. Elem. School	1Ø1

Warm Springs Hospital School	ØØ3
Elks Hospital School	1Ø2
High School Cafeteria	93Ø
Junior High School Cafeteria	931
North Avenue Cafeteria	932
East Avenue Cafeteria	933
Superintendent's Office	9Ø1
Tax Office	91Ø
Custodial Services	915
Maintenance Services	916
Transportation (Buses)	925
Vocational School	ØØ2

Fund (74-76) - This is a numerical code which identifies the source of funds used to purchase the item. For an explanation of the fund coding system refer to Texas Education Agency Bulletin 679, Fund Code - Description, CDE-402.

Number of Units (77-8Ø) - Enter the quantity of the items referred to in the description block. This may be one (1) or greater for group control but it must be one (1) for unit control. Move the number as far right as possible.

CARD II

B-3. Maintenance Form

Item Number (1-10) - Same as for Card I.

Purchase Order Number (11-17) - This is the number of the purchase order involved in a new acquisition. It is to be completed by the central office from the

Receiving Unit copy of the purchase order after the item has been received. Where there is no purchase order involved, leave this block blank. Move the number, when used, as far right as possible.

Check/Voucher Number (18-25) - This is the number of the check used to pay for the item. It is to be completed by the central office and moved as far right as possible.

Acquisition Date (26-31) - This is the date on which the item is actually acquired and, in most cases, can be obtained from the Receiving Unit copy of the purchase order.

Example: The Receiving Unit copy states that the item was received on May 16, 1974.

Enter Ø51674

Acquisition Code (32) - This code explains how the item was acquired:

1 - It was a newly purchased item.

2 - It was a replacement item not obtained with school funds, e.g., an insurance replacement for a stolen item.

3 - It was a donated item.

4 - It was purchased by a campus organization, booster club, or PTA.

Status (33) - This code describes the correct status of the item:

1 - Active

2 - Stolen

3 - Retired

4 - Destroyed

5 - Delete from File

Estimated Useful Life (34-35) - This is the estimated total useful life of the item, not the estimated remaining life of the item. It is expressed in years and should be moved as far to the right as possible.

Room Number (36-39) - This is a code, using alphabetical and/or numeric characters which describes the room or area within the location code where the item is assigned.

Unit Cost (4Ø-49) - This is the total cost of getting the fixed asset in such a state that it is functional. In cases of newly purchased items, the invoice, not purchase order price, must be used. Any freight costs must be included. This cost is to be entered by the central office from the vendor's invoice. In the event that no documentation exists for the item, an estimate should be made.

Important Notes:

(1) This is the cost of one (1) item. The total cost is not entered on this form but is computed with the aid of the quantity block.

(2) Cents are always included in this figure, but the decimal point is not included.

Example: the cost is $50.29; enter 5Ø29.

In all cases, the cents will be entered in blocks 48-49.

Condition Code (SØ) - This code describes the physical condition of the item. Where group control is used, an average should be utilized:

S - Satisfactory Condition

F - Needs to be repaired

R - Needs to be replaced

Once the Fixed Asset Maintenance Form has been completed, it should be sent to the Education Service Center to be keypunched and entered into the computer. The Maintenance Form will, as always, be accompanied by a completed Data Processing Request.

SCHOOL DISTRICT GONZALES ISD

COUNTY DISTRICT NO.

A-3. FIXED ASSET MAINTENANCE FORM

PREPARED BY

DATE 02-15-79

ITEM A

DELETION OF ITEM FROM FILE - Per Inventory Report Form

CARD 1: ITEM NUMBER | CATALOG NUMBER | DESCRIPTION — SERIAL NUMBER | LOCATION CODE | FUND | NUMBER OF UNITS

CARD 2: ITEM NUMBER | PURCHASE ORDER NUMBER | CHECK/VOUCHER NUMBER | ACQUISITION DATE (MO DAY YR) | ACQ | STAT | EST LIFE | ROOM NUMBER | UNIT COST | COND | Z

CARD 2: 2 0 0 4 0 4 1 5 X X S 5

ITEM B

MISCELLANEOUS CHANGE #1 (CHANGING FUND NUMBER)

CARD 1: ITEM NUMBER | CATALOG NUMBER | DESCRIPTION — SERIAL NUMBER | LOCATION CODE | FUND | NUMBER OF UNITS

CARD 1: H 0 0 0 5 0 4 1 8 2 — 2 1 6

CARD 2: ITEM NUMBER | PURCHASE ORDER NUMBER | CHECK/VOUCHER NUMBER | ACQUISITION DATE (MO DAY YR) | ACQ | STAT | EST LIFE | ROOM NUMBER | UNIT COST | COND | Z

ITEM C

MISCELLANEOUS CHANGE # 2 (CHANGING CATALOG NUMBER)

CARD 1: ITEM NUMBER | CATALOG NUMBER | DESCRIPTION — SERIAL NUMBER | LOCATION CODE | FUND | NUMBER OF UNITS

CARD 1: H 0 0 0 5 0 5 2 0 — 2 0 1 8 2

CARD 2: ITEM NUMBER | PURCHASE ORDER NUMBER | CHECK/VOUCHER NUMBER | ACQUISITION DATE (MO DAY YR) | ACQ | STAT | EST LIFE | ROOM NUMBER | UNIT COST | COND | Z

ITEM D

MISCELLANEOUS CHANGE #3 (CHANGING UNIT COST)

CARD 1: ITEM NUMBER | CATALOG NUMBER | DESCRIPTION — SERIAL NUMBER | LOCATION CODE | FUND | NUMBER OF UNITS

CARD 2: ITEM NUMBER | PURCHASE ORDER NUMBER | CHECK/VOUCHER NUMBER | ACQUISITION DATE (MO DAY YR) | ACQ | STAT | EST LIFE | ROOM NUMBER | UNIT COST | COND | Z

CARD 2: H 0 0 0 0 5 0 5 2 1 — 1 0 5 0 0

(R-2)

Information
Dr. Arnold Payne
P.O. Box 157
Gonzales, Texas 78629

IV.

C. PROCESSING REQUEST
FIXED ASSET INVENTORY

DATE REQUESTED _____

DISTRICT NAME _____

REQUESTED BY _____

Date Received _____

Date Scheduled _____

Date Completed _____

Date Shipped _____

☐ FIXED ASSET MASTER FILE UPDATE

☐ FIXED ASSET INQUIRY

TYPE OF SORT DESIRED

☐ BY CAMPUS LOCATION
BY ROOM WITHIN CAMPUS LOCATION
BY ITEM NUMBER WITHIN ROOM
WITH GRAND TOTAL

☐ BY FUND CODE
BY ITEM NUMBER WITHIN FUND CODE
WITH GRAND TOTAL

☐ BY GAIN CODE
BY ITEM NUMBER WITHIN GAIN CODE
WITH GRAND TOTAL

☐ BY ITEM NUMBER
WITH GRAND TOTAL

☐ BY CATALOG NUMBER

AS OF: 05/21/74 — FIXED ASSET INVENTORY INQUIRY — GONZALES INDEPENDENT SCHOOL DISTRICT

ITEM NO	CATALOG NO	DESCRIPTION	PONR	VONR	AQDT	FUND	EUL	COND	LOC	ROOM	GAIN	STATUS	UNITS	UNIT VALUE	TOTAL VALUE
FIELD 12 =				FIELD 14 = 001			FIELD 15 = 0410		FIELD 05 = H000050824					FIELD =	
H000050824	01405	TABLES, CAFETERIA			03016A	104	S		001	0410	1	1	2	25.00	50.00
H000050825	01428	TABLES, PROJECTION			041974	104	S		001	0410	1	1	1	10.00	10.00
H000050826	01474	DESKS, TABLET ARM(CHAIR-DESK)			03016A	104	S		001	0410	1	1	23	17.00	391.00
H000050827	01476	DESKS, TEACHERS			03016A	104	S		001	0410	1	1	1	86.00	86.00
H000050828	01512	CABINET, FILING, LETTER			041974	104	S		001	0410	1	1	1	62.00	62.00
H000050829	01548	STAND, SPEAKERS			041974	104	F		001	0410	1	1	1	18.00	18.00
H000050830	03305	SCREENS			041974	104	S		001	0410	1	1	1	58.00	58.00
H000050831	07240	MAPS			041974	104	S		001	0410	1	1	2	88.00	176.00
H000050832	01430	MISCELLANEOUS, CLOCK			080170	104	S		001	0410	5	1	1	8.00	8.00
H000050833	07233	ENCYCLOPEDIA SET			041974	104	S		001	0410	1	1	1	150.00	150.00
H000050834	01122	CHAIRS, PLASTIC			030168	104	S		001	0410	1	1	7	7.00	49.00
H000050835	31115	CHAIRS, FOLDING			041974	104	S		001	0410	1	1	1	6.00	6.00
0000000920	02275	TYPEWRITER, MANUAL-ROYAL		MCP11-7402558	041974	104	S		001	0410	1	1	1	145.00	145.00
0000000921	03272	PROJECTOR, OVERHEAD-TRAVELGRAPH, #21000			041974	104	S	011453R	001	0410	1	1	1	150.00	150.00
													48	* * *	1,339.00
													7,282	* *	2,707,352.64

V.

A. Computer Print-Out Explanation

Perhaps the most visually impressive result of the fixed asset system is the computer print-out. An actual computer print-out for the Gonzales schools is shown in reduced form on page 32.

The print-out itself is composed of different areas or fields which each contain different information about the fixed assets. At the top of each sheet is the date of the fixed asset inquiry and the name of the district involved. Above the actual data are the field descriptions for the data. Each particular item is represented by two lines of printed information.

Example:

The first field on the left is the ITEM NUMBER, which is a unique number which specifically identifies the article of furniture or equipment to the computer. Item numbers with an alphabetical prefix represent items under group control and items with all numeric item numbers are under unit control. The unit control item numbers are the same numbers as are stamped on metal tags and physically placed on the item. Throughout this example we will consider item number 0000000920 on the print-out. The next field on the same line as the item number is the CATALOG NUMBER which identifies the article by type or class. In this example, item number 0000000920 has the catalog number 02275 which was obtained from the catalog system.

The next field, the DESCRIPTION, is the largest and can accommodate fifty characters. In the example the description is TYPEWRITER, MANUAL-ROYAL MCP 11-

7402558 where the article itself, its manufacturer and its serial number are all indicated.

The field with the heading LOC is the location or campus at which the item is located. It is not the actual name of the location but its code. In the example, the location code is 001, which represents Gonzales High School.

The ROOM field is the actual area within the location code where the article is located. The abbreviations and codes used in this field are developed by the inventory area directors and are most meaningful to them. The ROOM code for our example item is Ø41Ø.

The GAIN code indicates how the items were acquired. These codes are enumerated in the earlier description of the Fixed Asset Maintenance Form. A GAIN code of one (1) indicates that the item was newly acquired.

STATUS code indicates the present status of the piece of equipment. A status code of one (1) indicates that the item is being actively used.

The UNITS field reflects the number of articles identified by the particular item number. Group control items will have a UNITS field of one (1) or greater, while unit control, as in our example, will always have a UNITS field of one (1).

(R-2)

The UNIT VALUE is the cost of one item represented by the item number. In this example, the unit cost is $145.00 for the typewriter.

TOTAL VALUE is the unit value multiplied by the units field.

Information about item number 0000000920 is also shown on the next line below the item number. The first field on the second line is entitled PONR which represents the purchase order number and is used mainly for new acquisitions. In our example, this field is blank.

The next field, which is also blank, is VONR or voucher number. This field is to contain, in the case of Gonzales, the number of the check that was issued to pay for the particular item.

Right of the VONR field is the AQDT or acquisition date field. This is the date that the item was actually acquired. In many instances, in the Gonzales inventory, the acquisition date was unknown, so the date of the inventory Ø41974 was used. This is the case with our example.

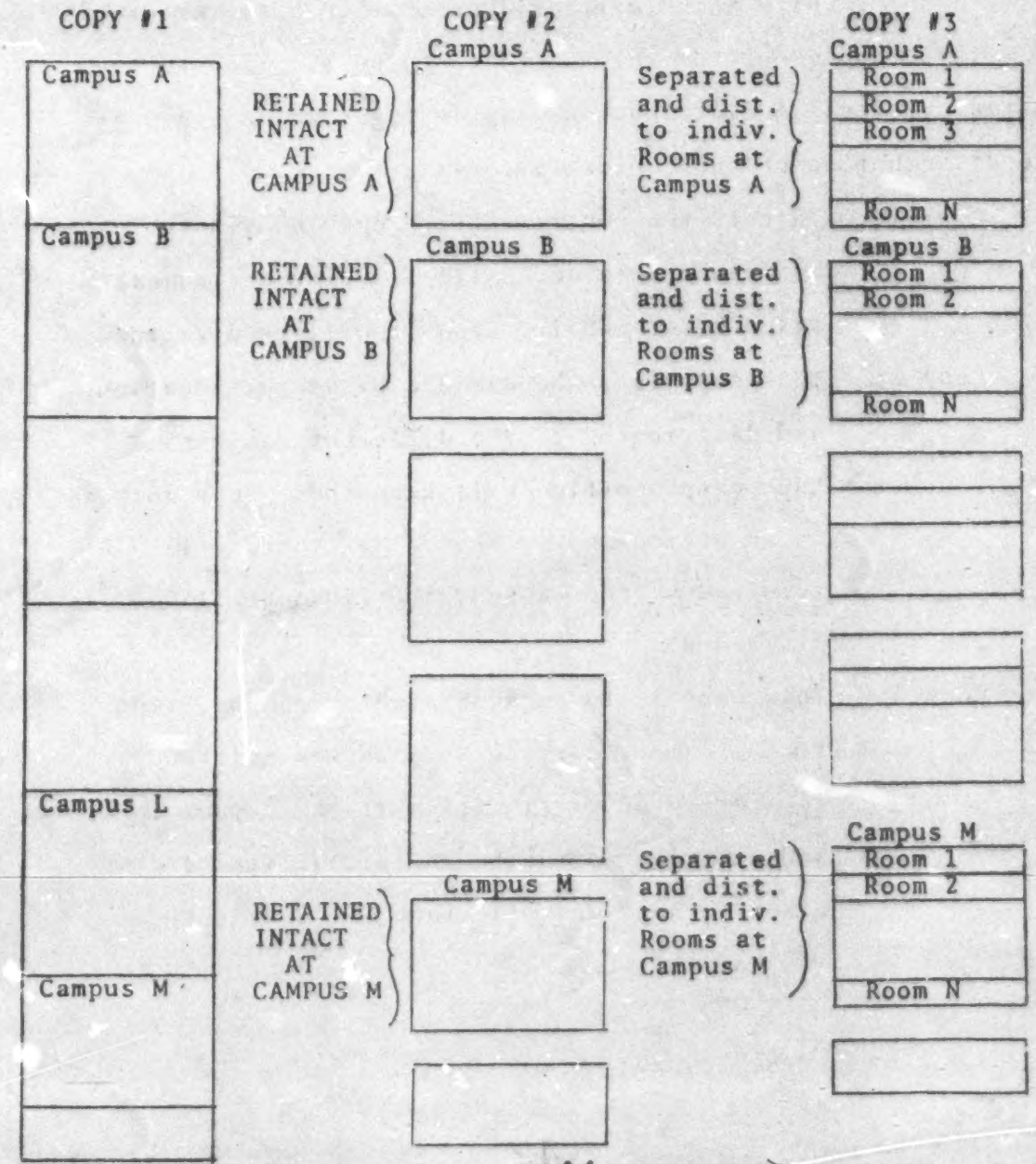
The next field on the second line is FUND, or the code of the fund which was used to purchase the item. The fund codes are standardized and can be found in TEA Bulletin 678. The fund code for item number 0000000920 is 104.

Next to the FUND code is the EUL or estimated useful life in years of the article. This field is to be used with new acquisitions.

The last field which is used to describe the particular item is the COND or condition code, which is a code which describes the physical description of the item. In our example, the condition code is S or satisfactory.

At the bottom of the page are the totals figures. The totals indicated by three stars are those for the particular room, 0410, in which there are 44 individual items with a total value of $1,339.00. The two star totals are those for the entire location. In the example, Gonzales High School has a total of 7,282 items with a total value of $2,707,352.64. If there were a one star total, it would be for the entire Gonzales school system.

A. Distribution of Annual Fixed Asset Inventory Computer Print-Out



B. Distribution, Routing and Return of the Print-Out

The computer print-out is to be used by the teachers to assist them in taking their annual inventory of furniture and equipment. Upon request from the central office by use of a Processing Request, the Education Service Center will run a fixed asset inquiry which will produce the Gonzales inventory.

Three copies of the inventory are to be supplied to the central office. A distribution diagram is shown on page 37. The distribution of the copies follows:

Copy 1: This is the central office copy and is to be retained intact until the time of the next fixed asset inquiry when it will be discarded.

Copy 2: This copy is to be divided by campus location and distributed to the different campuses. Each campus office will keep their copy intact as an office copy. When a new inquiry is received by the campus, the old one will be discarded.

Copy 3: This copy is to be separated by campus, sent to the campus directors, and then split-up by room or inventory location at the campus level and distributed to the individual teachers or other persons who will take the inventory.

(A) _____

Form to Initiate Inventory System

OF
FURNITURE AND EQUIPMENT
YEAR_____

Room (M) C-2

-1 71-73

36-39

D DESCRIPTION Name of Item	SERIAL NUMBER (E)	FUND SOURCE (F)	NUMBER OF UNITS (G)	ITEM NUMBER (Leave Blank) (H)	DATE ACQUIRED (Mo-Day-Yr) (I)	ACQUISITION CODE (J)	UNIT COST (K)	CONDITION (L)
21-60	61-70	74-76	77-80	1-10	26-31	32	40-49	50

N): _____ Inventory Reviewed By (P): _____

(O): _____ Date Inventory Reviewed (Q): _____

(R-2)

VII. Form to Initiate Inventory System

Organization Name (A) _____

Location Code (B) _____
C-1 71-73

Form to Initiate Inventory System
OF
FURNITURE AND EQUIPMENT
YEAR _____

ITEM NUMBER (Leave Blank) C	CATALOG NUMBER D	DESCRIPTION Name of Item E	SERIAL NUMBER	FUND SOURCE F	NUMBER OF UNITS G	ITEM NUMBER (Leave Blank) H
1-10	11-20	21-60	61-70	74-76	77-80	1-10

Inventory Taken By (N): _____ Inventory Reviewed By (P): _____

Date Inventory Taken (O): _____ Date Inventory Reviewed (Q): _____

(R-2)

(R-2)

SCHOOL DISTRICT _____

COUNTY DISTRICT NO. _____

FIXED ASSET MAINTENANCE FORM

PREPARED BY _____

DATE _____

ITEM A

CARD 1

ITEM NUMBER	CATALOG NUMBER	DESCRIPTION — SERIAL NUMBER
1 2 3 4 5 6 7 8 9 10	11 12 13 14 15 16 17 18 19 20	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69

CARD 2

ITEM NUMBER	PURCHASE ORDER NUMBER	CHECK/VOUCHER NUMBER	ACQUISITION DATE			ACQ.	STAT.	EST. LIFE	ROOM NUMBER	UNIT COST	COND
			MO.	DAY	YR.						
1 2 3 4 5 6 7 8 9 10	11 12 13 14 15 16 17	18 19 20 21 22 23 24 25	26 27	28 29	30 31	32	33	34 35	36 37 38 39	40 41 42 43 44 45 46 47 48 49	50

ITEM B

CARD 1

ITEM NUMBER	CATALOG NUMBER	DESCRIPTION — SERIAL NUMBER
1 2 3 4 5 6 7 8 9 10	11 12 13 14 15 16 17 18 19 20	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69

CARD 2

ITEM NUMBER	PURCHASE ORDER NUMBER	CHECK/VOUCHER NUMBER	ACQUISITION DATE			ACQ.	STAT.	EST. LIFE	ROOM NUMBER	UNIT COST	COND
			MO.	DAY	YR.						
1 2 3 4 5 6 7 8 9 10	11 12 13 14 15 16 17	18 19 20 21 22 23 24 25	26 27	28 29	30 31	32	33	34 35	36 37 38 39	40 41 42 43 44 45 46 47 48 49	50

ITEM C

CARD 1

ITEM NUMBER	CATALOG NUMBER	DESCRIPTION — SERIAL NUMBER
1 2 3 4 5 6 7 8 9 10	11 12 13 14 15 16 17 18 19 20	21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69

CARD 2

ITEM NUMBER	PURCHASE ORDER NUMBER	CHECK/VOUCHER NUMBER	ACQUISITION DATE			ACQ.	STAT.	EST. LIFE	ROOM NUMBER	UNIT COST	COND
			MO.	DAY	YR.						
1 2 3 4 5 6 7 8 9 10	11 12 13 14 15 16 17	18 19 20 21 22 23 24 25	26 27	28 29	30 31	32	33	34 35	36 37 38 39	40 41 42 43 44 45 46 47 48 49	50

ITEM D

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VIII.

FIXED ASSET MAINTENANCE FORM

PREPARED BY _____

DATE _____

DESCRIPTION — SERIAL NUMBER	LOCATION CODE	FUND	NUMBER OF UNITS
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	71 72 73	74 75 76	77 78 79 80

CHECK/VOUCHER NUMBER	ACQUISITION DATE MO.	DAY	YR.	ACQ.	STAT.	EST. LIFE	ROOM NUMBER	UNIT COST	COND
20 21 22 23 24 25	26 27	28 29	30 31	32	33	34 35	36 37 38 39	40 41 42 43 44 45 46 47 48 49	50

51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 Z

DESCRIPTION — SERIAL NUMBER	LOCATION CODE	FUND	NUMBER OF UNITS
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	71 72 73	74 75 76	77 78 79 80

CHECK/VOUCHER NUMBER	ACQUISITION DATE MO.	DAY	YR.	ACQ.	STAT.	EST. LIFE	ROOM NUMBER	UNIT COST	COND
20 21 22 23 24 25	26 27	28 29	30 31	32	33	34 35	36 37 38 39	40 41 42 43 44 45 46 47 48 49	50

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0 21 22 23 24 25	26 27	28 29	30 31	32	33	34 35	36 37 38 39	40 41 42 43 44 45 46 47 48 49	50

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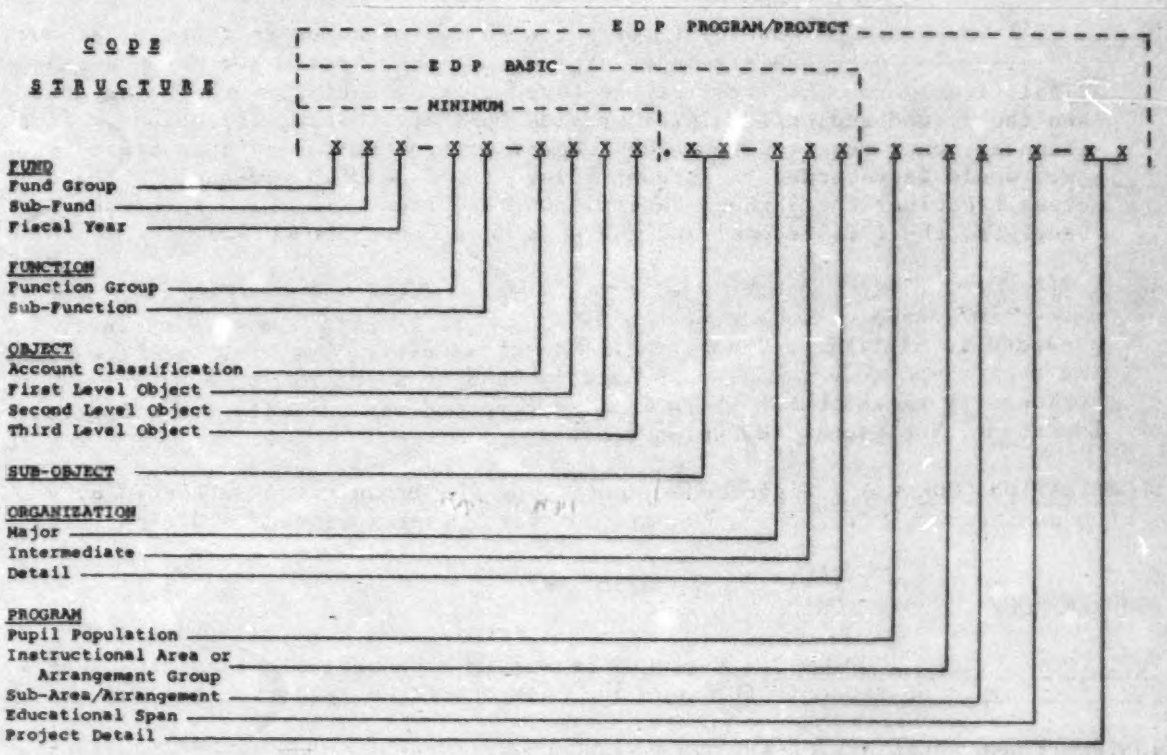
51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 Z

IX.

ACCOUNTING CODE OVERVIEW

The overall account code structure is designed to serve as both an efficient account coding facility and a basic management tool. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school districts.

The code ranges are illustrated below:



The minimum information required by the Texas Education Agency will require nine (9) digits. These are the Fund, Function, Account Classification and Object Codes. Use of the Sub-object, Organization and Program codes will depend upon the size of the district and its accounting requirements.

BASIC SYSTEM CODE COMPOSITION:

FUND CODE - A 3 digit code that identifies the fund group, specific fund, and the fiscal year. The first digit refers to the fund group; the second digit specifies the fund; and the third digit of the fund code is the last digit of the appropriate fiscal year. (for example - The ESEA Title I - Regular fund for fiscal year 1972 (school year 1971/1972) will be coded 212. The first 2 indicates the Designated Purpose Fund. The 1 specifies Title I, Regular and the last 2 is fiscal year 1972).

FUNCTION CODE - A 2 digit code applied to expenditures that identifies the purpose of the transaction. The first digit identifies the major service area and the second digit refers to the specific function within the area. (EXAMPLE - the function "Health Service" is coded 33. The first 3 specifies PUPIL SERVICES and the second 3 is Health.)

ACCOUNTING CODE OVERVIEW-(Continued)

ACCOUNT CLASSIFICATION CODE - A 1 digit code denoting the type of account affected by a transaction. For example - The Inventory account is coded 1300. The account code 1 identifies an asset account and the 300 is the detail code that identifies Supplies and Materials. Code 6300 would indicate an expenditure account (6) for the object 300 Supplies and Materials. (see following)

OBJECT CODE - A 3 digit code identifying the object of an expenditure or a source of revenue. There are six major expenditure and three major revenue object classifications. The first of the three digits identifies the major area and the second and third digits provide further sub-classifications. (for example, money received from the Federal Government for a "Head Start" Project would be recorded in account 5914. The 5 denotes revenue, (account classification) the 9 shows Federal Sources, Transfers and Non-Revenue Receipts, the 1 is Federal and the 4 is Head Start projects.)

SUB-OBJECT - A 2 digit code for use if required to further breakdown an object code. For example, Object Code 6391 - General Supplies. may be further expanded to 6391.XX to identify items such as paper, pencils, workbooks, etc. The Sub-Object code may also be used in lieu of a program or project code to identify expenditures which must be reported periodically i.e., Special Education, Vocational Education, etc.

ORGANIZATION CODE - A 3 digit code identifying the organization affected by a transaction. (i.e., High School, Bus Barn, Superintendent's Office, etc.).

PROGRAM CODE COMPOSITION:

PUPIL POPULATION GROUP CODE - A single character alphabetical code that identifies types of students for whom programs have been specifically designed.

INSTRUCTIONAL AREAS AND/OR ARRANGEMENTS CODE - A 2 digit code used to designate the activities dealing directly with the teaching of students; direct interaction of pupils and teachers designed to produce learning according to subject areas or instructional arrangements described here-in. Should the district not require detail breakouts, coding may be effected by class, i. e. code 10 for all regular basic skills; code 30 for all remedial, etc.

EDUCATIONAL SPAN CODE - A single alphabetical character code that identifies programs/projects designed for groups or classes at various instructional levels.

PROJECT DETAIL CODE - A 2 digit code that may be used by the district to further describe the Program, i. e., 01 might be English I; 02 is English II, etc.

When classifying a transaction such as an expenditure, answering the following questions will assist in proper application of accounting codes:

(Q) How and when is the expenditure financed? (A) Fund Code

(Q) Why was the expenditure made? (A) Function Code

ACCOUNTING CODE OVERVIEW-(Continued)

(Q) What was purchased? (A) Object Code

(Q) Where is the beneficiary of the expenditure located? (A) Organization Code

(Q) Who are the students benefited? (A) Pupil Population Group Code

(Q) What is the subject matter or differentiated instructional arrangement? (A) Instructional Area/Arrangement Code.

(Q) What instructional level is to be charged? (A) Educational Span Code

EXAMPLE:

Assume a program locally developed to provide an innovative course in computer related mathematics at the 11th grade level for adults. Classes are held during evening sessions and are the responsibility of the principal of one of the local high schools. The salary of the teacher during 1971-1972 would be coded as follows:

FUND	FUNC.	OBJ.	SUB.	ORG.	PUPIL POP. GROUP	INST. AREA	ED. SPAN	PROJECT
102	11	6111	00	015	V	19	M	22

Fund code 102 is the general operating fund for fiscal year 1971-72. Function code 11 indicates direct classroom instruction. Object code 6111 denotes an expenditure for professional salary. The organization code 015 is the campus code for the hypothetical high school. Pupil population group V is other adults. Instructional area 19 is mathematics. Educational Span M indicates 11th grade. If this were local project number 22 (in sequence) that number could be assigned.

NOTE: No single code can give the complete transaction information required. The fund, function, account classification and object code (9 digits) combine to provide the minimum information and allow extraction of varying fiscal data for school management.

FUND CODES-DESCRIPTION

CODE CLASS	DETAIL	FUND TITLE
10X		GENERAL OPERATING FUND The purpose of this fund is to account for all transactions having to do with the operations of the school district's regular programs. This independent accounting entity with its own assets, liabilities, and fund balances will include transactions involving the State and County Available, Local Maintenance, Transportation Fund, and the Schools for the Deaf Fund. State and County Available, Local Maintenance, Transportation, and Schools for the Deaf Funds may be separated into sub-funds within the General Operating Fund. The General Operating Fund contains all funds that are not required to be identified separately within other fund groups.
	11X	Local Maintenance - This sub-classification of the fund group includes Local Maintenance and Salary and Operation Funds.
	12X	Transportation - This sub-classification of the fund group includes all State Transportation funds.
	13X	State and County Available - This sub-classification of the fund group includes only State and County Available Funds.
	16X	Schools for the Deaf - This sub-classification of the fund group includes allocations of salaries and other monies from the State for the operation of regional, county wide, and bi-county schools for the deaf.
20X/30X		DESIGNATED PURPOSE FUND The purpose of this fund group is to account for all transactions of programs that are of a special nature. Programs that are designed for specific purpose and that have special requirements as to the accountability of the funds are coded as sub-classifications of the fund groups. Separate bank accounts and separate general ledger accounts are not necessary for separate accountability of the sub-classifications.
	21X	Title I, ESEA-Regular - This sub-classification of the fund group includes all projects under the regular Title I program.
	22X	Title I, ESEA-Migrant - This sub-classification includes all Title I-Migrant projects. When a district participates in more than one migrant program, the individual programs may be identified by use of the detail code (project code).

NOTE: The 3rd digit of the fund code group (depicted as X) is the last digit of the applicable fiscal year, i.e., 1972 is 2.

FUND CODES-DESCRIPTION(Continued)

CODE CLASS	CODE DETAIL	FUND TITLE
	23X	Title II, ESEA - The intent of this program is to assist schools in making available library resources, textbooks, and other printed and published materials to all pupils and teachers in both public and non-public schools. The improvement of the instructional program in all grade levels is of primary concern. Equipment, furniture, remodeling, personnel, and maintenance supplies for printed materials are not allowable in this program.
	24X	Title III, ESEA - Funds are available for innovative educational programs. A variety of activities may be included depending on approval of the program.
	26X	Title VII, ESEA - Funds are available for programs in bilingual education.
	27X	Title VIII, ESEA - Funds are available for programs to prevent school drop-outs.
	28X	O.E.O. - All Economic Opportunity Act of 1964 funds received directly from Federal Agencies for the many programs within this act may be accounted for by use of project codes. Each project will have expenditure limitations.
	29X	Manpower Development and Training Act - This program provides technical occupational training for the unemployed or underemployed who cannot be expected to obtain appropriate full-time employment without training. Training allowances, subsistence allowances, and instructional costs are provided for in this program.
	31X	Adult Basic Education - Grants are to provide for or support programs for educational training in the fundamental skills of reading, writing, speaking, and arithmetic. Persons 18 years or older, that are not attending a regular public school program, and who have only an eighth grade or less education may receive the services. Instructional and supervisory salaries and certain supplies and equipment may be purchased to provide the service to eligible participants of this program.

FUND CODES - DESCRIPTION (Continued)

CODE CLASS	CODE DETAIL	FUND TITLE
	32X	Vocational Education - Funds are available to provide assistance in providing vocational education opportunities in the fields of agriculture, homemaking, trades and industry and distributive occupations. Travel allowance, equipment, certain construction and remodeling, certain supplies, and salaries may be provided for out of these funds.
	33X	Title III, NDEA - Funds are available for instructional materials, equipment, and minor remodeling when such expenditures are primarily for educational needs in the critical subject areas. The critical subject areas are defined by this Act and State Board Policy.
	36X	ESAP-Federal - All Emergency School Assistance Program funds received directly from Federal sources.
	37X	Title I-Part C - All Federal Special Grants for Urban and Rural Areas received under PL 89-10, as amended.
50X		INTEREST AND BONDED DEBT FUND This fund will include all accounts necessary to record transactions affecting the value of the unpaid principal of bond issues, value of cash on deposit in the interest and sinking fund, the value of any temporary investments, and the amount of current interest and principal requirements. An approved bond register should be made a part of the records of this account group.
60X		CONSTRUCTION FUND This fund will account for cash funds for construction, the value of construction-in-progress, and the related group balance and liability accounts.
70X		ENTERPRISE FUNDS This fund will include all accounts necessary to record transactions having to do with enterprise areas such as student activity, and athletic programs. Each enterprise activity program will be classified as a sub-fund. All transactions affecting these enterprise activities should be recorded in this fund. Financial support by the General Operating and other funds must be recorded in this fund.
	71X	Food Service - This sub-classification includes all food service activities of the school district.
	72X	Athletic Program - All athletic activities not a part of the regular instructional program will be recorded in this classification.

FUND CODES - DESCRIPTION (Continued)

CODE CLASS	CODE DETAIL	FUND TITLE
	73 X	Student Activity Program - This sub-classification includes all student activities not identified in other funds or sub-fund classifications.
90 X		GENERAL FIXED ASSET ACCOUNTS This set of self-balancing accounts is to account for those fixed assets which are not accounted for in the Construction Fund. This self-balancing group of accounts will account for specific pieces of property such as equipment, land, and buildings. These items must be of a tangible nature and have a life expectancy greater than two years.

XI.

SCHOOL FINANCE

We cannot say that past or current financing of schools have unquestionable rights, but it can be said current and future financing should be utilized so as to provide the optimum democratic approach for assuring Quality Education for all children of Texas within the Goals for Public School Education.

In explaining Quality Education for all children, without an adequate equalizing factor in the state design for public education many of our schools find it necessary to restrict their services to that below a desirable level. Equality of education is a consideration which must be taken into account. In equality of education the totality of the individual's characteristics and makeup, his developmental needs, and his educational environment must be considered. Equality of education is not identical educational processes, but a variety of educational processes is equality education necessary for Quality Education for all children. The cost factor is essential for equality education.

It is apparent that Quality Education possessing equality of education must be brought into congruency with financial support. Furthermore, financing the school program throughout the state necessitates consideration of cost of salaries, equipment, materials, supplies, and facilities relevant to outcomes to be found in the expectancies of Quality Education. Also, reasonableness of the program in terms of the state's potential to be able to carry the burden of cost is a factor considered.

Computerized inventory systems may contribute in an important way to current and future financing of schools.

Dr. Arnold Payne